

Part II

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT,1997, IN RESPECT OF THE PERIOD BEGINNING ON  
**1st JULY 2002 AND ENDING 30th SEPTEMBER 2002**, OF EVERY PERSON-

in whose case the Revenue Commissioners accepted a settlement of the kind mentioned in Subsection (2) of the said Section 1086. The total number of settlements published is **66**.  
 The total value of these settlements is **€14,681,881.24**

*Note: Settlements are not published where the amount is less than €12,700 or where the taxpayer has, in advance of any Revenue investigation, voluntarily furnished complete information relating to undisclosed tax liabilities.*

<b>Name</b>	<b>Address</b>	<b>Occupation</b>	<b>Tax</b>	<b>Interest &amp; Penalties</b>	<b>Total</b>	<b>Additional particulars</b>
ACTON CONSTRUCTION CO. LTD.	LEAGAUN, CLADAGHDUFF, CLIFDEN, CO. GALWAY.	BUILDING	25,248.98	10,812.43	36,061.41	Underdeclaration of Corporation Tax ,VAT, PAYE & Relevant Contracts Tax. Revenue Audit Case.
ASHBOW LIMITED	OLD CHURCH, JOHN STREET, ARDEE, CO. LOUTH.	FURNITURE RETAILER	47,469.00	22,623.00	70,092.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
BALLINTRA CONCRETE LTD.	MAIN STREET, BALLINTRA, CO. DONEGAL.	MANUFACTURE OF CONCRETE PRODUCTS	22,316.00	21,246.00	43,562.00	Underdeclaration of VAT. Revenue Audit Case.

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BARRYS KINSALE LTD.	PEARSE ST., KINSALE, CO. CORK.	MEAT PROCESSING	68,925.00	29,945.00	98,870.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
BOYLES ENTERPRISES LTD.	NEW LINE ROAD, LETTERKENNY, CO. DONEGAL.	LICENSED PREMISES & RESTAURANT	23,707.00	18,560.00	42,267.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
BRANMOUNT CONSTRUCTION LTD.	MAIN STREET, ATHBOY, CO. MEATH.	BUILDING	59,271.38	42,048.64	101,320.02	Underdeclaration of VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.
CLARE, FRANCIS	SLIEVEBOY, DUNLEER, CO. LOUTH.	FARMING	10,671.00	8,191.00	18,862.00	Underdeclaration of Income Tax, Capital Gains Tax & PAYE/PRSI. Revenue Audit Case.

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CLARKE BROS. (MALLOW) LTD.	LIMERICK ROAD, MALLOW, CO. CORK.	CAR SALES	33,849.00	12,321.00	46,170.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
COLM FEENEY LTD.	CELBRIDGE RD., MAYNOOTH, CO. KILDARE.	BUILDING	9,473.00	6,647.00	16,120.00	Underdeclaration of PAYE. Revenue Audit Case.
COMERFORD, CLAIRE	11 BEECHWOOD PARK, BALLINLOUGH, CORK.	RENTAL INCOME	8,704.00	7,323.00	16,027.00	Underdeclaration of Income Tax. Revenue Audit Case.
CONATY, MATTHEW	COLLINSTOWN, MULLINGAR, CO. WESTMEATH.	COMPANY DIRECTOR	52,143.85	74,829.96	126,973.81	Underdeclaration of Income Tax & PAYE. Revenue NIB Investigation Case.

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CORK METAL CO. LTD.	DUBLIN HILL, CORK.	SCRAP METAL	83,872.00	78,448.00	162,320.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
COYLE, JOHN	CREGBOY, CLAREGALWAY, CO. GALWAY.	MEAT WHOLESALER	61,478.00	68,522.00	130,000.00	Underdeclaration of Income Tax. Revenue Audit Case.
CROSSFIELD PROPERTY CO. LTD.	DURRA HOUSE, SPANCILHILL, ENNIS, CO. CLARE.	BUILDING	55,581.00	39,085.00	94,666.00	Underdeclaration of VAT, PAYE/PRSI, Relevant Contracts Tax & Capital Gains Tax. Revenue Audit Case.
DALY, THOMAS	ENFIELD, CO. MEATH.	PUBLICAN	21,267.00	13,243.00	34,510.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.

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DONNELLY, MARTIN	BALLINTOTIS, CASTLEMARTYR, CO. CORK.	BUILDING	42,428.30	32,745.28	75,173.58	Underdeclaration of VAT. Revenue Audit Case.
DOOLEY, DONAL	KILCAIMIN, MAREE, ORANMORE, CO. GALWAY.	LANDLORD	101,659.00	77,966.00	179,625.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
DORAN, JOSEPH	CLONOUGH, ENFIELD, CO. MEATH.	BUILDING	38,101.00	33,826.00	71,927.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
DRUMMOND, MICHAEL	3 TARA COURT, GLASHEEN ROAD, CORK.	PROPERTY LETTING & COMPANY DIRECTOR	478,350.00	532,488.00	1,010,838.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.

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DU MOULIN, JOHN C.	93 THE RISE, MOUNT MERRION, BLACKROCK, CO. DUBLIN.	COMPANY DIRECTOR	165,186.12	225,248.54	390,434.66	Underdeclaration of Income Tax. Revenue NIB Investigation Case.
EU COMPUTER MANUFACTURING LTD.	ENTERPRISE HOUSE, MARINA COMMERCIAL PARK, CENTRE PARK ROAD, CORK.	MANUFACTURE OF COMPUTERS	14,498.00	6,087.00	20,585.00	Underdeclaration of VAT. Revenue Audit Case.
EXEL MEATS LIMITED	ROSTELLA, KILBEGGAN, CO. WESTMEATH.	MEAT PROCESSING	22,028.00	14,758.00	36,786.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
FENDOVER LTD.	OAK SPRING, RATHCOONEY, CO. CORK.	HAULAGE	25,134.00	22,281.00	47,415.00	Underdeclaration of VAT. Revenue Audit Case.
GLENBERN LTD.	UNIT 4B, CENTURY BUSINESS PARK, ST. MARGARETS ROAD, FINGLAS, DUBLIN 11.	ROOFING	14,369.00	10,693.00	25,062.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.

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GOLDEN, PAUL	PREMIER HOUSE, LIBRARY RD., DUN LAOGHAIRE, CO. DUBLIN.	ADVERTISING	15,727.00	10,773.00	26,500.00	Underdeclaration of Income Tax. Revenue Audit Case.
GOWRAN, COLM	4 LAMSBROOK, SANDYFORD, DUBLIN 18.	COMPANY DIRECTOR	8,869.86	14,792.49	23,662.35	Underdeclaration of Income Tax. Revenue NIB Investigation Case.
GREAVES, DAVID	24 MARINO MART, DUBLIN 3.	GROCER	15,180.00	4,254.00	19,434.00	Underdeclaration of VAT. Revenue Audit Case.
HEALY, DENIS	MONEEN, MEELICK, CO. CLARE.	DENTIST	97,724.49	150,972.73	248,697.22	Underdeclaration of Income Tax & Capital Gains Tax. Revenue NIB Investigation Case.

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HEREM ENTERPRISES LTD.	35 UPPER O'CONNELL ST., DUBLIN 1.	PUBLICAN	16,341.00	14,870.00	31,211.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
HOWLEY, WILLIAM F.	GRAIGUEAWONEEN, KELLYSGROVE, BALLINASLOE, CO. GALWAY.	MOTOR FACTOR	95,117.97	127,185.28	222,303.25	Underdeclaration of Income Tax. Revenue NIB Investigation Case.
KELLY, JOSEPH	125 ORLYNN PARK, LUSK, CO. DUBLIN.	COMPANY DIRECTOR	69,415.26	167,778.18	237,193.44	Underdeclaration of Income Tax. Revenue NIB Investigation Case.
KELLY, THOMAS	BELINSTOWN, BALLYBOUGHAL, CO. DUBLIN.	COMPANY DIRECTOR	38,068.54	41,403.40	79,471.94	Underdeclaration of Income Tax. Revenue NIB Investigation Case.

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LUDGATE, BRIAN V.	AMBERLEY, KNOCKNAMULLAGH, ROCHESTOWN, CORK.	FARMING	8,181.00	11,499.00	19,680.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
LYDON DEVELOPMENTS LTD.	PORTACARRON, OUGHTERARD, CO. GALWAY.	BUILDING	11,184.00	8,895.00	20,079.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
LYDON, GERARD	PORTACARRON, OUGHTERARD, CO. GALWAY.	BUILDING	86,354.00	62,523.00	148,877.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
LYNCH, MICHAEL	OBERSTOWN, ARDEE, CO. LOUTH.	FARMING	13,795.00	6,737.00	20,532.00	Underdeclaration of VAT. Revenue Audit Case.

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MARLAN HOMES LTD.	MANDERLY, COAST ROAD, MALAHIDE, CO. DUBLIN.	BUILDING	37,838.20	25,648.70	63,486.90	Underdeclaration of PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.
MCCARTHY, DAVID	COOLBAWN, TUBBER, CO. GALWAY.	COMPANY DIRECTOR	31,891.00	25,609.00	57,500.00	Underdeclaration of Income Tax. Revenue Audit Case.
MCELROY, PATRICK	BALLINATTIN, TRAMORE, CO. WATERFORD.	BUILDING	8,935.00	7,260.00	16,195.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MCHUGH, FRANCIS M.	160 NORTH ROAD, FINGLAS, DUBLIN 11.	MOTOR REPAIRS	28,962.00	60,349.00	89,311.00	Underdeclaration of Income Tax & VAT. Revenue NIB Investigation Case.

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MCKENNA, JOHN	4 ASHLEY GARDENS, OVENS, CO. CORK.	ENGINEER	9,936.00	10,237.00	20,173.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MCNULTY, KEVIN	RED BOG, BLESSINGTON, CO. WICKLOW.	PROPERTY DEVELOPER	302,056.00	236,728.00	538,784.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
MORRISSEY, JOHN	1 RAFTER ST., ENNISCORTHY, CO. WEXFORD.	RESTAURANT	33,123.00	31,877.00	65,000.00	Underdeclaration of Income Tax, VAT & PAYE. Revenue Audit Case.
MORRISSEY, KIERON	7 MARKET SQUARE, ENNISCORTHY, CO. WEXFORD.	FAST FOOD	9,179.00	7,821.00	17,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.

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MULLEN, PAUL	GILLTOWN, KILULLEN, CO. KILDARE.	PUBLICAN	38,288.00	31,547.00	69,835.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
MURRAY, RICHARD DECEASED	BARRACK STREET, BAILIEBORO, CO. CAVAN.	FARMING	36,868.00	83,696.00	120,564.00	Underdeclaration of Income Tax. Revenue NIB Investigation Case.
NOEL JAMES LTD.	CORBALLY, ENNISCORTHY, CO. WEXFORD.	AGRICULTURAL CONTRACTOR	49,484.00	44,306.00	93,790.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.
O'BRIAIN, DONAL DECEASED,	28 DARTMOUTH SQUARE, DUBLIN 6.	RETIRED MEDICAL PRACTITIONER	36,970.00	54,030.00	91,000.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.

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O'DONNELL, ANDREW	KNOCKAGH, CAHIR, CO. TIPPERARY.	BUILDING	30,552.00	36,012.00	66,564.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
O'DONOGHUE, PHILIP & MARTIN	THE SQUARE, CASTLETOWNBERE, CO. CORK.	GARAGE	41,050.00	23,414.00	64,464.00	Underdeclaration of VAT. Revenue Audit Case.
O'FLYNN, JOHN	NEW TWO POT HOUSE, MALLOW, CO. CORK.	AGRICULTURAL CONTRACTOR	46,537.00	44,383.00	90,920.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
O'NEILL, DESMOND	SUMMERLANDS, LISMAHON, BATTERSTOWN, CO. MEATH.	COMPANY DIRECTOR	44,290.26	74,756.50	119,046.76	Underdeclaration of Income Tax & Capital Gains Tax. Revenue NIB Investigation Case.

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O'REILLY, NOEL	KILMACOE, CURRACLOE, CO. WEXFORD.	GARAGE	8,390.00	7,444.00	15,834.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
P. K. R. INVESTMENTS LTD.	512/514 NORTH CIRCULAR ROAD, DUBLIN 1.	PUBLICAN	14,406.00	10,538.00	24,944.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
PURCELL, BRENDAN	BALLYDUFF, LISTOWEL, TRALEE, CO. KERRY.	PUBLICAN	10,145.00	9,031.00	19,176.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
REID, KENNETH	72 CRANNAGH ROAD, RATHFARNHAM, DUBLIN 14.	COMPANY DIRECTOR	13,566.00	20,563.00	34,129.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.

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STANLEY, JAMES	41 CLAREMONT ROAD, SANDYMOUNT, DUBLIN 4.	COMPANY DIRECTOR	397,776.02	528,011.98	925,788.00	Underdeclaration of Income Tax. Revenue NIB Investigation Case.
TERMAN CIVIL ENGINEERING LIMITED	DEERCROFT, BARROW ROAD, STEPASIDE, DUBLIN 18.	BUILDING	86,675.00	55,727.00	142,402.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
THE BROWN BAG FOOD COMPANY LTD.	1 LOWER PEMBROKE ST., DUBLIN 2.	CAFE	11,253.00	7,158.86	18,411.86	Underdeclaration of VAT. Revenue Audit Case.
THOMAS & GERARD FARRELL LTD.	THE WARD, CO. DUBLIN.	PUBLICAN/ RESTAURANT	203,734.00	98,230.00	301,964.00	Underdeclaration of Corporation Tax, VAT & PAYE/PRSI. Revenue Audit Case.

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TOROSE CONSTRUCTION LTD.	12 BERKELEY ST., DUBLIN 7.	BUILDING	3,327,045.00	3,609,275.00	6,936,320.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
TWO WAY INTERNATIONAL FREIGHT SERVICES LTD.	BALLYBOUGHAL, CO. DUBLIN.	HAULAGE	131,218.00	96,362.00	227,580.00	Underdeclaration of Corporation Tax, VAT & PAYE. Revenue Audit Case.
W.M. PERKS & SONS LTD.	PLEASURE BEACH, YOUGHAL, CO. CORK.	AMUSEMENTS	49,955.00	45,270.00	95,225.00	Underdeclaration of Corporation Tax & VAT. Revenue Audit Case.
WALSH, EAMON	KNOCKNAGOSHEL, CO. KERRY.	PUBLICAN	25,078.00	17,744.00	42,822.00	Underdeclaration of Income Tax, VAT. Revenue Audit Case.

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WALSH, JAMES	DERRYCARBERRY, KILTEEVAN, CO. ROSCOMMON.	PUBLICAN	11,723.00	16,581.00	28,304.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
WOJNAR, PATRICIA	KILFENORA HOUSE, KILMACANOGUE, CO. WICKLOW.	COMPANY DIRECTOR	122,459.89	169,579.15	292,039.04	Underdeclaration of Income Tax - Offshore funds/deposits. Revenue Investigation.